

Chapter 4.—Gazetted Officer's Bills.

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Form of Salary Bill.^{for servant}

47. For the fixed allowances of a gazetted officer the adoption of bills in a form similar to Form 1 is recommended, in which the whole of the fixed allowances claimable by an officer in respect of the same appointment are set forth. An officer who draws an additional allowance for a separate office need not present a separate bill for it unless it is chargeable to a Local Fund or to sources other than general revenues.

48. In some provinces it is found more convenient that the pay of munsifs, tahsildars, and other similar officers belonging to establishments limited and fixed with reference to the requirements of a whole province, who are not ranked as gazetted officers, but whose pay varies according to grade, should be drawn separately, in the form provided for gazetted officers, instead of being included in the pay bill of their office establishment.

49. Salaries may be paid only upon the personal claim of the officer concerned, and to his personal receipt, and not otherwise, except under the special authority in each case of the Government of India or the Comptroller General. At the written request or order of the officer, the salary bill may be made payable to some well-known banker or agent.

1. A Government Officer or any other single person cannot be constituted an "Agent" under Article 42 for the purposes of the above rule.

2. The ruling in this article applies to all payments, whether on account of salary, travelling or other allowances, which under the rules are made to officers on their personal account.

3. When the endorsement on a bill is incomplete or irregular, the procedure laid down in Article 13 (k) should be followed. When payment is made by cheque it is not correct to disregard the endorsement and issue a cheque in favour of the drawer.

*50. An officer drawing pay for the first time from any treasury should present, with his salary bill, a last-pay certificate in accordance with the rules contained in Appendix 3 to the Civil Service Regulations, unless he is a newly-appointed officer drawing his pay for the first time, when a health certificate and an order from the Accountant General should be attached to the bill; but if the appointment is temporary, the certificate need not be furnished until he is confirmed.

Exceptions.—A health certificate is not required in the case of :—

- (i) an officer appointed by the Secretary of State, or
- (ii) a qualified student of the Thomason College, Roorkee, permanently appointed to the Public Works Department as an Engineer within 18 months from the date of the health certificate granted to him on the completion of the college course.

Page 42, Table of Contents.

Substitute “Form of Pay Bill”, “Pay to Officers in England” and “Rewards for Proficiency in Oriental Languages” for “Form of Bill”, “Officers in England” and “Rewards for Proficiency” respectively.

No. 171.

Page 22, Article 48—

*For the word “province” in line 3 substitute “adminis-
tration.”*

[C. A. C., Vol. I, 8th Edn., No. 171, dated 1st April 1923.]

No. 13.

Article 49--

Add the following as Note 4 to this Article :—

“NOTE 4.--In Governors' provinces and in Burma and in the case of officers under its administrative control the special authority required by this Article is that of the local Government concerned.”

(C. A. C., I., 8th Edition, Reforms List, No. 13 -1-4-21.)

No. 172.

*Page 22, Article 49, Rule 4 as introduced by Reforms Correction No. 13, dated 1st April 1921—
Delete.*

[C. A. C., Vol. I, 8th Edn., No. 172, dated 1st April 1923.]

Page 22, Article 50—

(i) *Substitute “ Appendix 8 A ” for “ Appendix 3 to the Civil Service Regulations ” in line 3.*

(ii) *After the words “ health certificate ” in line 5 insert “ required under Fundamental Rule 10.”*

(iii) *Exceptions. Delete these exceptions.*

[C. A. C., Vol. I, 8th Edn., No. 173, dated 1st April 1923.]

*Correct this
in order
huk*

10

No. 417.

The obsolete expressions mentioned in the subjoined table should be replaced by the correct current expressions indicated against each :—

Article, etc., affected.	Obsolete expression.	Correct expression to be substituted.
Article 47, Line 1, 3, 4. " 48, " 2, 4, 6. " 49, " 1, 4, Rules 1 & 2. " 50, " 1, 4. " 54, " 1, 6. " 62(a), 4. " 62(b) Note 2. " 62(i) Line 2, 8, 10, 14. " 70, " 15. " 71, " 2. " 78, " 6. " 94, Rule 2, Line 2.	Officer or an Officer	Servant, Government servant or a Government servant, <i>as the case may be.</i>
Chapter 5, Table of Contents. Heading of Art. 70, Art. 70, Line 1, 6, 16; Rule 1, Line 6.	Salary or Salaries .	Pay.
Article 62(a), Lines 2 & 3.	Appointments .	Posts.
Article 62(g) " 66(b), Line 6.	Acting .	Officiating.
Chapter 3, Table of Contents. Article 70, Line 15.	Leave allowances .	Leave salary or leave salaries.
Article 7.	Account Department.	Audit Department.

No. 174.

Page 23, Article 51—

(i) Substitute “ pay, leave salary ” for the word “ salary ” in line 1.

(ii) Delete the word “ provincial ” in line 3.

(iii) At the end of this article, add “ See also, Treasury Order 21.”

[C. A. C., Vol. I, 8th Edn., No. 174, dated 1st April 1923.]

No. 175.

Page 23, Article 55 —

*Insert a full stop after the words “ Accountant General ”
in line 3 and delete the rest of this article.*

[C. A. C., Vol. I, 8th Edn., No. 175, dated 1st April 1923.]

No. 401.

Page 23, Article 54.

Substitute "In" for "For" in line 2 and for "halting allowance or daily rate" in line 3 read "halting or daily allowance."

[C. A. C., Vol. I, 8th Edn., No. 401, dated 1-6-25.]

Alterations of Pay.

51. No officer may draw an increased or a changed rate of salary or fixed allowance unless the bill on which he draws it is either pre-audited by the provincial Accountant General, or is accompanied by a letter of the Accountant General authorising the amount to be drawn. These letters will be issued from the Account Office as soon as possible; but as delay may occur if the change is made near the end of a month, or if it takes effect from a date which cannot immediately be ascertained, and cannot be fixed by a certificate of transfer of charge appended to the bill, officers should either draw their bills for no more than old rates, or send their bills for pre-audit to the Accountant General, if they do not first receive his letter of authority.

Transfer of Office.

52. Every transfer of charge of a gazetted officer should be reported by post of the same day to the Accountant General and in the case of an officer having *independent* charge of a public treasury, statements of the cash balance, of the stamp and opium stores, and also of the bill forms in stock, should be prepared, signed by the officer taking charge, and forwarded to the Accountant General at the same time.

NOTE.—This rule only applies to changes of District Officers, not to transfers of executive charge of the treasury between their subordinates: in the latter case, the fact of transfer should simply be advised to the Accountant General.

Pay to Officers in England.

53. If pay be due in India to an officer absent in England, he must make his own arrangements to receive it in India.

Travelling Allowance Bill.

54. The form of bill for travelling allowance of a gazetted officer depends upon the rules under which it is due. For the case of mileage, halting allowance, or daily rate, Form 2 is recommended as setting forth in a convenient form the necessary details of information. When a circuitous route is taken, the reason for doing so should be stated on the bill. When an officer is entitled to draw actual expenses, they should, in the absence of orders to the contrary, be set forth in detail.

Rewards for Proficiency in Oriental Languages.

*55. (a) Bills for rewards under civil rules to civil officers, including chaplains, military officers in civil employ and Public Works Officers should be pre-audited by the Accountant General, who will be guided either by the scales laid down by the Government of India for those rewards which apply generally, or by such special rules as may obtain in the several provinces.

(b) Bills for rewards under military rules to military officers in civil employ should be submitted to the Accountant General, who will pass them for payment after having them pre-audited by the Military Department. The amounts of these bills will be debited to the Military Department through the Exchange Accounts.

Place of Payment.

*56. Salary bills are ordinarily payable only at the treasury of the District in which the claim arises, but gazetted officers may, at their option, draw their salary partly at the headquarters of the district in which they may be serving and partly at the Capital of the Presidency or Province, subject to the following conditions:—

- (1) The concession shall be admissible only to gazetted officers whose pay is subject to personal audit and is not less than Rs500 a month.
- (2) Not less than Rs100 in any one month shall be drawn outside the district headquarters treasury and all sums drawn in the Provincial Capital must be in multiples of Rs100.
- (3) The amount required to be drawn at the Provincial Capital shall not be altered at intervals of less than three months.

NOTE 1.—The above concession is not admissible to officers serving in the Capitals of local Governments.

NOTE 2.—Officers serving in Bihar and Orissa, Assam, the North-West Frontier Province, Baluchistan, Ajmer-Merwara, Coorg and Central India, are allowed to draw a part of their salary under the above rules at the places specified below and not at the Provincial capitals:—

Bihar and Orissa	Calcutta.
Assam	Calcutta.
Baluchistan	Bombay.
Ajmer-Merwara	Calcutta.
Coorg	Madras.
North-West Frontier Province	Lahore.
Central India	Bombay.

In the case of officers serving in Bihar and Orissa and Assam, in Baluchistan and Central India and in Coorg, the amount to be paid at Calcutta, at Bombay, and at Madras respectively shall be drawn by means of supply bills. For this purpose supply bills may be issued at par.

NOTE 3.—Officers serving in the United Provinces are allowed to draw a part of their salary under the above rules either at Cawnpore or at the Provincial Capital, but not at both stations.

NOTE 4.—Officers serving in Sind are allowed to draw under the above rules a part of their salary either at Bombay or at Karachi, but not at both stations.

NOTE 5.—Officers serving in the Central Provinces are allowed to draw their salaries under the above rules partly at their District Headquarters and partly at either (1) Nagpur or (2) Bombay or (3) Calcutta. The amounts required to be paid at Calcutta or Bombay should be drawn by means of supply bills issued at par.

NOTE 6.—Gazetted officers serving in Persia and the Arabian shore of the Persian Gulf may, at their option, draw a part of their salary in India, subject to the following conditions:—

- (1) The concession shall be admissible only to gazetted officers whose pay is subject to personal audit and is not less than Rs500 a month.

No. 402.

Page 24, Article 56 (3).

Place the words "except when Supplementary Bills are used" in the beginning of this clause instead of in the middle.

[C. A. C., Vol. I, 8th Edn., No. 402, dated 1-6-25.]

No. 85.

Page 24, Article 56—

*Insert the following after the word “shall” in line 2 of clause
(3) of this article :—*

“ Except when Supply Bills are used.”

(C. A. C., Vol. I, 8th Edn., No. 85, dated 1st January 1922.)

Page 24, Article 56—

(1) *Insert* the words "if there is no branch of the Imperial Bank at their head-quarters" after the word "option" in line 3.

(2) *Substitute* the following for Note 1 of this Article :—

NOTE 1.—Officers serving in Assam are allowed to continue to draw at their option a part of their salary at Calcutta."

(3) *Insert* the following as Note 2 to this Article :—

"NOTE 2.—The following concessions (if not allowable under the above rule) to all individual officers who already enjoy them are allowed to continue :—"

and for "Note 2," "Note 3," "Note 4" and "Note 5," substitute "(a)," "(b)," "(c)" and "(d)," respectively, omitting the words "under the above rules" wherever they occur in the existing Notes.

(4) *Substitute* "Note 3" for "Note 6" of this Article.

(C. A. C., Vol. I, 8th edn., No. 86, dated 1st January 1922.)

No. 88.

Page 25, Article 56—

Add the following note :—

“ NOTE 5.—The issue of supply bills under the above notes is not subject to the restriction laid down in Chapter VII of the Resource Manual for supply bills which are intended for the remittance of funds made by the public through Government.”

(C. A. C., Vol. I, 8th Edn., No. 88, dated 1st January 1922.)

Page 25, Article 56—

Insert the following as Note 4 under this article :—

NOTE 4.—Officers serving in the Hyderabad State may, at their option, draw their salary partly at the Hyderabad Residency Treasury and partly at Bombay, [subject to the following conditions :—

- (1) The concession shall be admissible only to gazetted officers whose pay is subject to individual audit and is not less than Rs. 500 per mensem.
- (2) Not less than Rs. 100 in any one month shall be drawn outside the district head-quarters Treasury and all sums drawn in Bombay must be in multiples of Rs. 100.
- (3) The amount required to be paid at Bombay shall not be altered at intervals of less than three months and shall be drawn by means of supply bills issued at par.

(C. A. C., Vol. I, 8th Edn., No. 62, dated 1st January 1922.)

- (2) Not less than ₹100 in any one month shall be drawn in India and all sums drawn must be in multiples of ₹100.
- (3) The amounts required to be drawn in India shall not be altered at intervals of less than 3 months.
- (4) The amounts drawn in India will be payable only at Bombay. The amounts required to be paid shall be drawn by means of supply bills issued at par.

*57. Gazetted officers of the Public Works Department, in addition to the concession in Article 56, may present their salary and travelling allowance bills at the treasury or sub-treasury nearest to their headquarters or at any treasury or sub-treasury within their jurisdiction. After the place of payment has been selected, it may be changed only with the consent of the Accountant General or, if both the old and new places of payment are within his jurisdiction, of the Treasury Officer.

Inspecting Officers.

58. An officer whose duty requires him to travel about on inspection should ordinarily take with him a last-pay certificate, which will enable him to draw from the nearest treasury within his circle of jurisdiction such portion of his pay as may be entered in it at his request, the balance, if any, being drawn at his headquarters. Should he pass from one Accountant General's jurisdiction to another's, the last-pay certificate should be countersigned by both. In such a case, of course, no *advance* is made, and no recovery or adjustment becomes necessary. Similarly, he may draw his travelling allowance on the prescribed bill form with necessary certificates, countersigned by the controlling authority if any, but he cannot take advances on account of travelling allowances.

*1. In the Public Works Department, a Superintending Engineer may admit to the benefit of this rule any Executive Engineer in charge of a Division who is obliged to be continuously absent from his headquarters for more than a month at a time.

*59. As an exception to the above rule, such advances as may be required on account of pay may be drawn by the officers named below, the pay bill being presented at the headquarters treasury:—

I. *From any treasury in India:—*

- (a) The Metropolitan Bishop of Calcutta.
- (b) Inspector-General of Forests.
- (c) Director General and Deputy Director General of Archæology.
- (d) Government Epigraphist for India.
- (e) Surveyor-General of India.
- (f) Agricultural Adviser to the Government of India and Director of the Agricultural Research Institute, Pusa.
- (g) Director General of Observatories.
- (h) Assistant Superintendent, Archæological Survey, attached to the office of the Director General of Archæology.
- (i) The Inspector-General of Irrigation, during his tours of inspection.

II. *From any treasury within their diocese:—*

- (a) Bishops other than the Metropolitan Bishop of Calcutta.
- (b) Archdeacon.

Receipts should be taken in duplicate, the original being forwarded immediately to the Accountant General who usually audits the officer's allowances, and the duplicate retained to support the debit in the list of payments.

No. 322.

Page 27, Contents of Chapter 5—

Delete the item “ Compensation for Dearness of Provisions ”

(C.A. No. 322, 8th Edn., No. 322, dated 1st June 1924.)